HOUSE No. 2278

By Mr. Travis of Rehoboth, petition of Philip Travis and others relative to the rate of interest on certain unpaid property tax bills. Revenue.

The Commonwealth of Massachusetts

PETITION OF:

Philip Travis Colleen M. Garry Richard T. Moore Cory Atkins

Bradley H. Jones, Jr. Harold P. Naughton, Jr.

Bradford R. Hill Todd M. Smola

In the Year Two Thousand and Five.

AN ACT RELATIVE TO MINIMUM TAX BILLING.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

- 1 Chapter 59 of the General Laws is hereby amended by inserting
- 2 after Section 57B the following new section:—
- 3 Section 57B½. Unpaid taxes not in excess of two hundred dol-
- 4 lars; interest
- 5 Section 57B½. In any city or town which accepts the provisions
- 6 of this section, notwithstanding the provisions of section 57, if a
- 7 bill for real estate or personal property taxes, in an amount not in
- 8 excess of \$200, remains unpaid after November first of the fiscal
- 9 year in which it is payable, or after the thirtieth day after the date
- 10 on which the bill for such tax was mailed, if mailed after October
- 11 first, interest at the rate of fourteen per cent per annum computed
- 12 from October first, or from the date the bill for such tax was
- 13 mailed, if mailed after October first, shall be paid on such unpaid
- 14 tax.